

shall be levied one per cent.; on every surgeon dentist, non-resident of this State, ten dollars for each county in which he practices.

Attorney's license.

40. Upon each license to attorneys to practice law in the county or superior court, fifteen dollars, to be paid at the time of obtaining license to the clerk of the supreme court; so much thereof as may be paid to the clerk at Raleigh, shall be paid by him into the public treasury, and so much as shall be received by the clerk at Morganton, shall be expended by him under the direction of the court, in the purchase of books for the library at that place, and the clerk shall be entitled to six per cent. for receiving and accounting for said money.

Insurance and express companies, &c.

41. Upon all insurance companies in this State an annual tax of one hundred dollars, and upon all insurance companies incorporated out of the State an annual tax of one hundred dollars for each county in which an agency may be established; the tax shall be paid in advance to the sheriff of the county where the company may transact its business; and if the tax be not paid in advance, the same shall be two hundred dollars, which the sheriff shall forthwith collect; each express company shall pay a tax of ten dollars for every county in which articles or packages may be delivered, and in case of failure to pay the sheriff in advance, a forfeiture of a double tax shall be imposed by the sheriff; and on all agencies of banks incorporated out of the State, a tax of five hundred dollars; the tax shall be paid in advance to the sheriff, and in case of failure a double tax shall be paid.

Circuses.

42. Upon every company of circus riders or equestrian performers, and upon every company or persons who, for reward, shall exhibit any collection of animals commonly known as a menagerie, an annual tax for each county wherein they may exhibit of seventy-five dollars.

Stage players, &c.

43. Upon every company of stage or theatrical players, sleight of hand performers, rope dancers, tumblers, wire-dancers, or company exhibiting for reward, artificial curiosities of any kind, (models of useful inventions excepted,) and on each one of such persons, where they perform or exhibit alone, an annual tax for each county wherein they may ex-